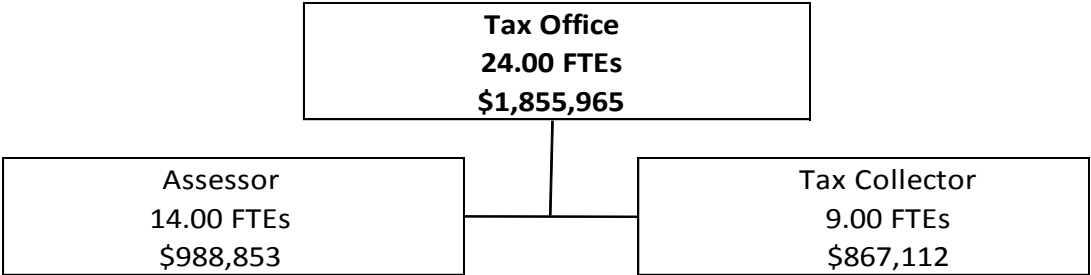


Catawba County Government



# Tax Department

Organizations: 130050 - 130100

	2012/13 Actual	2013/14 Current	2014/15 Requested	2014/15 Approved	Percent Change
<b>Revenues</b>					
Property Tax	\$83,500,534	\$85,117,917	\$84,658,828	\$84,610,982	-1%
Privilege License Tax	\$22,948	\$22,500	\$22,500	\$22,500	0%
Contribution to General Fund	(83,500,534)	(85,117,917)	(84,658,828)	(84,610,982)	-1%
Charges & Fees	275,802	298,690	226,290	226,290	-24%
General Fund	1,272,773	1,529,111	1,635,357	1,607,175	5%
<b>Total</b>	<b>\$1,571,523</b>	<b>\$1,850,301</b>	<b>\$1,884,147</b>	<b>\$1,855,965</b>	<b>0%</b>
<b>Expenses</b>					
Personal Services	\$1,229,934	\$1,241,249	\$1,275,918	\$1,228,636	-1%
Supplies & Operations	334,641	594,052	593,229	612,329	3%
Tax Refunds	376	15,000	15,000	15,000	0%
Capital	6,572	0	0	0	0%
<b>Total</b>	<b>\$1,571,523</b>	<b>\$1,850,301</b>	<b>\$1,884,147</b>	<b>\$1,855,965</b>	<b>0%</b>
<b>Expenses by Division</b>					
Assessor	\$1,014,977	\$1,015,473	\$1,002,398	\$988,853	-3%
Collections	556,546	834,828	881,749	867,112	4%
<b>Total</b>	<b>\$1,571,523</b>	<b>\$1,850,301</b>	<b>\$1,884,147</b>	<b>\$1,855,965</b>	<b>0%</b>
<b>Employees</b>					
Permanent	25.00	24.00	23.80	23.00	-4%
Hourly	0.00	0.00	0.00	0.00	0%
<b>Total</b>	<b>25.00</b>	<b>24.00</b>	<b>23.80</b>	<b>23.00</b>	<b>-4%</b>

## Budget Highlights

The total recommended budget for Tax Assessor and Tax Collector is \$1,855,965 or a .31 percent increase (\$5,664) from the current year. This is attributed to the retirement of a long-time employee, the expiration of a sun-setting position, and the reduction in the Auditing Services account.

## Performance Measurement

### Fiscal Year 2014/15

The Tax Department's outcomes for Fiscal Year 2014/15 focus on improving the County's tax collection rate, providing quality customer service, preparing for the 2015 Countywide Revaluation, and educating the public. The Tax Assessor Office will provide citizens prompt notification of taxes owed and continue to administer the present-use value assessment. The office will continue to work with the IT Department to improve business processes.

The Collection Office will continue to pursue delinquent taxes by attempting to increase the collection percentage of delinquent taxes from the last ten fiscal years' by five percentage points. The Department's multi-year outcome also pertains to the Collection Office. The multi-year outcome is a by-

product of the LEAN Management workshop. The workshop was held to develop strategies that would increase the Tax Department's collection percentage.

Reappraisal's outcomes emphasize preparation for the 2015 Countywide Revaluation. In the upcoming year Reappraisal will complete final residential and commercial/industrial reviews, hold a public hearing on the Schedule of Values, and mail new valuation notices to property owners.

### **Fiscal Year 2013/14**

At mid-year the Tax Department was on target to achieve or had already achieved 12 of 13 outcomes. The one outcome that the department is not on target to achieve focused on customer service. The Tax Collector division sought to provide quality customer service by responding to all taxpayer inquiries within 24 hours of receipt and resolving issues within five business days. Until December 4<sup>th</sup>, 2013, when staff mailed out 33,000 notices to delinquent accounts, the department was on target to achieve this goal. The mass mailing led to numerous phone calls from the public. Over 2,000 phone calls went to the department's voicemail. It took approximately four weeks to respond to the 2,000 voicemails.

The Tax Department ensured citizens that citizens received prompt notification of taxes owed by mailing the 2013 real and personal property tax bills on July 31<sup>st</sup>, 2013. This is an improvement from last year's late mailing on August 22<sup>nd</sup>. The early billing was a result of having all new construction listed, appraised, and keyed by June 14<sup>th</sup>, 2013, a full month earlier than the outcome target of July 15<sup>th</sup>. Another mid-year success has been Tax and Technology's collaborative efforts to improve business processes. Using Laserfiche (a document management and cataloguing system) Land Records has begun scanning deeds, maps, and property history files, significantly decreasing the time needed to search for various files.

In preparation for the 2015 Countywide Revaluation, the Reappraisal division remained on schedule. Reappraisal Staff completed all Commercial/Industrial land pricing by September 6<sup>th</sup>, 2013 (nearly two months early), worked with an outside vendor to develop market modeling co-efficients to determine the Residential Market Values by November 1<sup>st</sup>, and initiated the Final Review Phase by November 6<sup>th</sup>. These activities were completed in the midst of a replacing the department's 20 year old Land Records Computer Assisted Mass Appraisal (CAMA) system.

### **Fiscal Year 2012/13**

#### *Tax Assessor*

The Tax Assessor Office continued to provide quality customer service by responding to all taxpayer inquiries within 24 hours. Additional successes included providing the most current real property ownership information; ensuring that all new construction is listed, appraised and recorded by August 1<sup>st</sup>; educating, assisting, and enrolling qualified County citizens in tax relief programs; working with IT to analyze and improve business processes.

Tax Assessor did not achieve one outcome. It sought to prepare and mail all real and personal property tax bills by August 1<sup>st</sup>, 2012. The office missed this outcome (bills were mailed on August 22<sup>nd</sup>) due to software issues that accompanied the new tax system upgrade. Although late by its stated goal, Tax Assessor did mail all real and personal property by the statutory deadline, September 1<sup>st</sup>.

### *Tax Collector*

The Tax Collection division did not achieve two of its three outcomes. The division's lone success was providing quality customer service by responding to all taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five business days. The two outcomes not achieved were improving the County's tax collection rate ranking in the State and to increase the percentage of prior 10 years delinquent taxes. The NC State Treasurer's office memorandum #2013-14 showed Catawba County's 2011/2012 year-end tax collection rate to be 96.97 percent, which was 23rd best among the 27 counties with populations over 100,000. This 23rd ranking was below the department's 21st ranking from the year before. In regards to prior 10 years delinquent taxes collection, the department collected was 32.24 percent of total due. Last fiscal year the department collected 37.53 percent of the total due.

### *Reappraisal*

Reappraisal maintained an accurate sales history file of all valid market transactions within the County for the 2015 countywide revaluation. Staff also initiated land pricing activities such as collecting, verifying, and analyzing existing land sales to be used in developing the 2015 schedule of values. In addition to preparing for the 2015 revaluation, the Reappraisal staff continued to defend the County's position on property value resulting from the 2011 Revaluation. In combination with the County's Legal department, revaluation staff will seek to ensure that all property is fairly and equitably assessed in accordance with the 2011 adopted Schedule of Values.

## **ASSESSOR**

### **Statement of Purpose**

Ensure all real and personal property is listed annually to the owner of record as of January 1<sup>st</sup> of each year as mandated by the General Statutes of North Carolina.

### **Outcomes**

1. To ensure citizens receive prompt notification of taxes owed by preparing and mailing 100 percent of real and personal property tax bills by August 1, 2014. Statutorily, this must be done no later than September 1<sup>st</sup>, the date in which the bills lawfully become due and payable.
2. Provide quality customer service by responding to 100 percent of taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five working days as evidenced by monitoring and verification by supervisors within department.
3. Provide most current ownership information of real property to citizens by processing 85 percent of deed transfers within 10 business days of receipt from the Register of Deeds.
4. Ensure that all new construction is listed, appraised, and recorded in time for billing no later than July 15, 2014, by constant monitoring of outstanding new construction through building permits and field reviews.
5. To increase awareness of tax relief programs, the Tax Office will educate, assist and enroll qualified County citizens in the following property tax relief programs by June 1, 2015: elderly or disabled exclusion, circuit breaker property tax deferment, and disabled veteran exclusion.
6. Work with the Technology Department to make available increase public access to online applications/forms for data mailers, sales verification letters, address changes, elderly/disabled exemptions, present-use value, and privilege licenses.
7. To increase Catawba County citizens' knowledge of the Farm and Food Sustainability plan's tax benefits and to ensure efficient administration of the present-use program, the Tax Office will:
  - a. Prepare and disseminate all present-use program information, to include qualifying program criteria and application process, via handouts, presentations, and website to the public.
  - b. Maintain an accurate database of participants in the present-use value program.

## **TAX COLLECTOR**

### **Statement of Purpose**

To collect and account for all current, as well as delinquent, County, and City Ad Valorem taxes charged to the Tax Collector, all County privilege licenses, issue all mobile home moving permits, collect all County street assessments, and collect all fees related to garnishment, attachment, levy, judgment, and returned checks as provided by North Carolina law.

### **Outcomes**

1. Increase the percentage of prior 10 years' delinquent taxes collected by five percentage points from the previous fiscal year (Fiscal Year 2012/13 32.24 percent). Statutorily, the County may only pursue enforced collection measures for accounts that are 10 years old or less delinquent, so it is important to continue all lawful measures to collect these accounts before that time expires.
2. Provide quality customer service by responding to all taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five business days as evidenced by monitoring and verification by supervisors within department.
3. The Tax Department will implement collection strategies, developed in the LEAN management workshop, to increase the tax collection rate from the Fiscal Year 2012/13 collection rate of 96.94 percent to 97.94 over a three year period.

#### Fiscal Year 2014-2015:

- a. Offer payment arrangements to all taxpayers prior to taxes becoming due.
- b. Pursue foreclosure proceedings on owner-occupied residences.
- c. Use technology to automate wage garnishments.
- d. Develop a database of taxpayer payment information using scanned checks.
- e. Create a more competitive environment among delinquent collection staff.